



Rep. Stephanie A. Kifowit

Filed: 3/25/2014

09800SB1823ham002

LRB098 06232 HLH 57562 a

1 AMENDMENT TO SENATE BILL 1823

2 AMENDMENT NO. _____. Amend Senate Bill 1823 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Income Tax Act is amended by
5 changing Sections 509 and 509.1 as follows:

6 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

7 Sec. 509. Tax checkoff explanations.

8 (a) All individual income tax return forms shall contain
9 appropriate explanations and spaces to enable the taxpayers to
10 designate contributions to the funds to which contributions may
11 be made under this Article 5.

12 (b) Each form shall contain a statement that the
13 contributions will reduce the taxpayer's refund or increase the
14 amount of payment to accompany the return. Failure to remit any
15 amount of increased payment shall reduce the contribution
16 accordingly.

1 (c) If, on October 1 of any year, the total contributions
2 to any one of the funds made under this Article 5 do not equal
3 \$100,000 or more, the explanations and spaces for designating
4 contributions to the fund shall be removed from the individual
5 income tax return forms for the following and all subsequent
6 years and all subsequent contributions to the fund shall be
7 refunded to the taxpayer. This contribution requirement does
8 not apply to the Diabetes Research Checkoff Fund checkoff
9 contained in Section 507GG of this Act.

10 (d) Notwithstanding any other provision of law, the
11 Department shall include the Hunger Relief Fund checkoff
12 established under Section 507SS on the individual income tax
13 form for the taxable year beginning on January 1, 2012. If, on
14 October 1, 2013, or on October 1 of any subsequent year, the
15 total contributions to the Hunger Relief Fund checkoff do not
16 equal \$100,000 or more, the explanations and spaces for
17 designating contributions to the fund shall be removed from the
18 individual income tax return forms for the following and all
19 subsequent years and all subsequent contributions to the fund
20 shall be refunded to the taxpayer.

21 (e) Notwithstanding any other provision of law, the
22 Department shall include the Veterans' Homes Fund checkoff
23 established under Section 507DD on the individual income tax
24 form for the 2014 tax year. However, except as otherwise
25 provided in this subsection, the Fund is subject to the
26 \$100,000 contribution requirement set forth in subsection (c)

1 for the 2015 tax year and each tax year thereafter. If, in any
2 taxable year in which the Veterans' Homes Fund checkoff appears
3 on the individual income tax form, the General Assembly enacts
4 legislation creating a new income tax checkoff solely for the
5 benefit of veterans, the Department shall include the Veterans'
6 Homes Fund checkoff established under Section 507DD on the
7 individual income tax form for each subsequent taxable year,
8 and the contribution requirement set forth in subsection (c)
9 does not apply to that Veterans' Homes Fund checkoff.

10 (Source: P.A. 96-328, eff. 8-11-09; 97-1117, eff. 8-27-12.)

11 (35 ILCS 5/509.1)

12 Sec. 509.1. Removal of excess tax-checkoff funds.
13 Notwithstanding any provisions of this Act to the contrary,
14 beginning on the effective date of this amendatory Act of the
15 95th General Assembly, there may not be more than 15
16 tax-checkoff funds contained on the individual tax return form
17 at any one time. Each year, the Department shall determine
18 whether the sum of (i) the number of new tax-checkoff funds
19 created by the General Assembly during that year plus (ii) the
20 number of tax-checkoff funds that collected at least \$100,000
21 during the previous year exceeds 15. If so, then the Department
22 shall remove a number of tax-checkoff funds that were on the
23 return during the previous year that is equal to the sum of
24 items (i) and (ii) minus 15, starting with the tax-checkoff
25 fund that received the least amount of contributions and

1 working upward until a sufficient number of funds have been
2 removed. The Hunger Relief Fund checkoff established under
3 Section 507SS shall be included among the 15 tax-checkoff funds
4 as provided in subsection (d) of Section 509 of this Act.

5 For taxable years ending on or after December 31, 2012, the
6 Diabetes Research Checkoff Fund checkoff contained in Section
7 507GG of this Act shall be included on the individual tax
8 return form notwithstanding the provisions of this Section. The
9 Diabetes Research Checkoff Fund checkoff shall not be included
10 when calculating the 15 tax-checkoff fund limitation set forth
11 in this Section.

12 For the 2014 tax year only, the Veterans' Homes Fund
13 checkoff established under Section 507DD shall not be included
14 when calculating the 15 tax-checkoff fund limitation set forth
15 in this Section. If in any subsequent taxable year the
16 Department is required to include the Veterans' Homes Fund
17 checkoff on the individual income tax form because the General
18 Assembly has enacted legislation creating a new income tax
19 checkoff solely for the benefit of veterans, then the Veterans'
20 Homes Fund checkoff established under Section 507DD shall not
21 be included when calculating the 15 tax-checkoff fund
22 limitation set forth in this Section.

23 (Source: P.A. 97-1117, eff. 8-27-12.)

24 Section 99. Effective date. This Act takes effect upon
25 becoming law."